

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK**

JUDGMENT IN A CIVIL CASE

JEDA CAPITAL-LENOX, LLC

vs.

CASE NUMBER: 5:09-CV-877 (GTS/DEP)

**COMMISSIONER OF THE INTERNAL REVENUE SERVICE, in his official capacity;
and AMERICAN GROUP I CIVIL ENGINEERING, P.C.**

Decision by Court. This action came to hearing before the Court.
The issues have been heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED

That the Motion to Dismiss for lack of subject matter jurisdiction filed on behalf of the defendant Commissioner of the Internal Revenue Service is GRANTED, Plaintiff's claim against defendant American Group is sua sponte DISMISSED for lack of subject matter jurisdiction pursuant to Federal Rule of Civil Procedure 12(h)(3) and therefore Plaintiff's Complaint is DISMISSED in its entirety.

All of the above pursuant to the order of the Honorable Judge Glenn T. Suddaby, dated the 10th day of August, 2011.

DATED: August 11, 2011


Clerk of Court

s/

Joanne Bleskoski
Deputy Clerk